

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

HOMECOMINGS FINANCIAL NETWORK, INC.,

Plaintiff,

V.

**THE UNITED STATES OF
AMERICA and INTERNAL
REVENUE SERVICE,**

Defendant.

Case No.: 2:05-CV-1808-VEH

MEMORANDUM OF OPINION

The magistrate judge filed findings and recommendation on August 20, 2007, recommending that the Defendant's Motion to Dismiss (doc. 5) be granted on the basis of the Defendant's sovereign immunity. (doc. 20). The parties were allowed ten days from the entry of the findings and recommendation in which to file objections. See 28 U.S.C. § 636(b)(1). No objections have been filed.

Having carefully reviewed and considered *de novo* all the materials in the court file, the court is of the opinion that the magistrate judge's findings are due to be and are hereby **ADOPTED** and his recommendation is **ACCEPTED**. Accordingly, the Defendant's Motion to Dismiss is due to be **GRANTED**. A Final Judgment will be

entered.

DONE this the 13th day of September, 2007.

A handwritten signature in cursive script, appearing to read "V. Emerson Hopkins", written in black ink.

VIRGINIA EMERSON HOPKINS

United States District Judge